

**Chart A—For Most People**

IF your filing status is . . .	AND at the end of 2005 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$8,200
	65 or older	9,450
Married filing jointly***	under 65 (both spouses)	\$16,400
	65 or older (one spouse)	17,400
	65 or older (both spouses)	18,400
Married filing separately (see page 17)	any age	\$3,200
Head of household (see page 17)	under 65	\$10,500
	65 or older	11,750
Qualifying widow(er) with dependent child (see page 17)	under 65	\$13,200
	65 or older	14,200

\* If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.

\*\* **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at any time in 2005.

\*\*\* If you did not live with your spouse at the end of 2005 (or on the date your spouse died) and your gross income was at least \$3,200, you must file a return regardless of your age.